

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2012
With Supplemental Information Schedules

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Independent Auditor's Report

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

I have audited the accompanying financial statements of the governmental activities and major fund of the Bienville Parish Sheriff, a component unit of Bienville Parish Police Jury, as of June 30, 2012, and for the year then ended, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Bienville Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

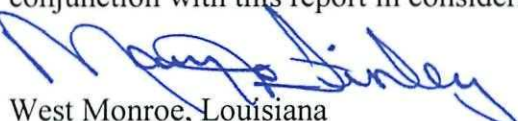
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and major fund of the Bienville Parish Sheriff as of June 30, 2012, and the respective changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 9, the budgetary comparison information on pages 32 through 33, the schedule of funding progress for the retiree healthcare plan on page 34, and the affidavit on tax collector reporting on page 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with managements' responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2012

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bienville Parish Sheriff's office basic financial statements as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the Bienville Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated October 12, 2012, on my consideration of the Bienville Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
October 12, 2012

REQUIRED SUPPLEMENTARY INFORMATION
PART I

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Management's Discussion and Analysis
June 30, 2012

As management of the Bienville Parish Sheriff, I offer readers of the Bienville Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Bienville Parish Sheriff for the fiscal year ended June 30, 2012. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Bienville Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Bienville Parish Sheriff's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Bienville Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Bienville Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Bienville Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Bienville Parish Sheriff adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Bienville Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Bienville Parish Sheriff's performance.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bienville Parish Sheriff exceeded liabilities by \$12,357,178. Approximately 7% of the Bienville Parish Sheriff's net assets reflects its investment in capital assets (equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Bienville Parish Sheriff's net assets represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the Bienville Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET ASSETS

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash and cash equivalents	\$13,455,013	\$11,082,578
Receivables	146,503	85,125
Prepaid assets	78,016	37,089
Capital assets (net of accumulated depreciation)	<u>904,393</u>	<u>877,245</u>
TOTAL ASSETS	<u>\$14,583,925</u>	<u>\$12,082,037</u>
LIABILITIES		
Accounts payable	\$126,611	\$54,170
Salaries payable	100,749	95,482
Net OPEB obligation	<u>1,999,387</u>	<u>1,328,521</u>
TOTAL LIABILITIES	<u>2,226,747</u>	<u>1,478,173</u>
NET ASSETS		
Invested in capital assets, net of related debt	904,393	877,245
Unrestricted	<u>11,452,785</u>	<u>9,729,319</u>
TOTAL NET ASSETS	<u>\$12,357,178</u>	<u>\$10,606,564</u>

STATEMENT OF ACTIVITIES

	<u>2012</u>	<u>2011</u>
Public Safety:		
Personal services	\$4,632,328	\$4,331,533
Operating services	493,872	705,058
Materials and supplies	480,486	512,673
Travel	52,270	49,876
Depreciation expense	<u>352,174</u>	<u>343,215</u>
Total Program Expenses	<u>6,011,130</u>	<u>5,942,355</u>
Program revenues:		
License and permits	50	40
Commissions on fines and bonds	52,749	43,877
Commissions on judicial sales and seizures	13,409	20,800
Civil and criminal fees	125,811	146,547
Commissions on licenses and taxes	16,342	15,199
Court attendance	6,606	6,416
Transportation of prisoners	26,092	23,916
Feeding and keeping prisoners	214,942	202,111
Operating grant	194,169	187,044
Tax notices, etc.	<u>46,924</u>	<u>92,540</u>
Total program revenues	<u>697,094</u>	<u>738,490</u>
Net Program Expenses	<u>(5,314,036)</u>	<u>(5,203,865)</u>
General revenues:		
Taxes:		
Ad valorem	6,395,584	5,256,252
State revenue sharing	58,450	58,692
Grants and contributions not restricted to specific programs:		
Federal sources	448,130	51,361
State sources	51,655	41,988

Local sources	\$44,939	\$177,554
Interest earned	32,340	81,394
Miscellaneous	27,477	1,222
Special items -		
Gain (Loss) on disposal of assets	<u>6,075</u>	<u>(8,283)</u>
Change in Net Assets	1,750,614	456,315
NET ASSETS		
Beginning of year	<u>10,606,564</u>	<u>10,150,249</u>
End of year	<u>\$12,357,178</u>	<u>\$10,606,564</u>

Financial Analysis of the Government's Funds

As noted earlier, the Bienville Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2012, combined governmental fund balances of \$13,452,172, showed an increase of \$2,394,332 over June 30, 2011. \$13,382,662 of this fund balance is unassigned while the remaining \$69,510 is designated for inmates.

General Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget amounts were due primarily to increases in ad valorem taxes, state supplemental pay, other state grants, and other revenues and decreases in federal grants, local grants, commission on judicial sales and seizures, civil and criminal fees, feeding and keeping prisoners, tax notices and use of money and property. Differences between expenditures of the original budget and the final budget amounts were due to increases in operating services and decreases in personal services, materials and supplies, travel and other charges, and capital outlay.

Capital Asset and Debt Administration

Capital assets. The Bienville Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2012, amounts to \$904,393 (net of accumulated depreciation). This investment includes furniture, vehicles, and equipment. The increase in capital assets for the year was \$382,378, the majority of which was attributable to purchase of vehicles. Capital assets decreased by \$169,675.

Long-term debt. The Bienville Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2012 is \$1,999,387.

Requests for Information

This financial report is designed to provide a general overview of the Bienville Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Bienville Parish Sheriff, P.O. Box 328, Arcadia, LA 71001.

BASIC FINANCIAL STATEMENTS

BIENVILLE PARISH SHERIFF
Arcadia, LouisianaSTATEMENT OF NET ASSETS
June 30, 2012**ASSETS**

Cash and cash equivalents	\$13,455,013
Receivables	146,503
Prepaid assets	78,016
Capital assets (net of accumulated depreciation)	<u>904,393</u>
TOTAL ASSETS	<u>\$14,583,925</u>

LIABILITIES

Accounts payable	\$126,611
Salaries payable	100,749
Net OPEB obligation	<u>1,999,387</u>
TOTAL LIABILITIES	<u>2,226,747</u>

NET ASSETS

Invested in capital assets, net of related debt	904,393
Unrestricted	<u>11,452,785</u>
TOTAL NET ASSETS	<u>\$12,357,178</u>

The accompanying notes are an integral part of this statement.

Statement B

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2012

Public Safety:	
Personal services	\$4,632,328
Operating services	493,872
Materials and supplies	480,486
Travel	52,270
Depreciation expense	352,174
Total Program Expenses	<u>6,011,130</u>
Program revenues:	
License and permits	50
Commissions on fines and bonds	52,749
Commissions on judicial sales and seizures	13,409
Civil and criminal fees	125,811
Commissions on licenses and taxes	16,342
Court attendance	6,606
Transportation of prisoners	26,092
Feeding and keeping prisoners	214,942
Operating grant	194,169
Tax notices, etc.	46,924
Total program revenues	<u>697,094</u>
Net Program Expenses	<u>(5,314,036)</u>
General revenues:	
Taxes:	
Ad valorem	6,395,584
State revenue sharing	58,450
Grants and contributions not restricted to specific programs:	
Federal sources	448,130
State sources	51,655
Local sources	44,939
Interest earned	32,340
Miscellaneous	27,477
Special items:	
Gain (Loss) on disposal of assets	<u>6,075</u>
Change in Net Assets	<u>1,750,614</u>
NET ASSETS	
Beginning of year	<u>10,606,564</u>
End of year	<u><u>\$12,357,178</u></u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND

Balance Sheet, June 30, 2012

ASSETS

Cash and cash equivalents	\$13,455,013
Receivables	146,503
Prepaid expenditures	<u>78,016</u>
TOTAL ASSETS	<u>\$13,679,532</u>

LIABILITIES AND FUND EQUITY

Liabilities:

Accounts payable	\$126,611
Salaries payable	<u>100,749</u>
Total Liabilities	<u>227,360</u>

Fund Equity:

Fund balance:

Restricted - public safety	69,510
Unassigned	<u>13,382,662</u>
Total Fund Equity	<u>\$13,452,172</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets

For the Year Ended June30, 2012

Total Fund Balances at June 30, 2012 - Governmental Funds (Statement C)		\$13,452,172
Cost of capital assets at June 30, 2012	\$2,654,624	
Less: Accumulated depreciation	<u>(1,750,231)</u>	<u>904,393</u>
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		<u>(1,999,387)</u>
Net Assets at June 30, 2012 (Statement A)		<u><u>\$12,357,178</u></u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2012

REVENUES

Taxes - ad valorem	\$6,395,584
Licenses and permits	50
Intergovernmental revenues:	
Federal grants	448,130
State grants:	
State supplemental pay	194,169
Other	51,655
Local grants	44,939
Fees, charges, and commissions for services:	
Commissions on state revenue sharing	58,450
Commissions on fines and bonds	52,749
Commissions on judicial sales and seizures	13,409
Civil and criminal fees	125,811
Commissions on licenses and taxes	16,342
Court attendance	6,606
Transportation of prisoners	26,092
Feeding and keeping of prisoners	214,942
Tax notices, etc.	46,924
Use of money and property	32,340
Other	27,477
Total revenues	<u>7,755,669</u>

EXPENDITURES

Public safety:	
Current:	
Personal services and related benefits	3,961,462
Operating services	493,872
Materials and supplies	480,486
Travel and other charges	52,270
Capital outlay	382,378
Total expenditures	<u>5,370,468</u>

EXCESS OF REVENUES OVER EXPENDITURES	2,385,201
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OTHER FINANCING SOURCE: Proceeds from disposal of assets	9,131
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EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	<u>2,394,332</u>
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FUND BALANCE AT BEGINNING OF YEAR	<u>11,057,840</u>
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FUND BALANCE AT END OF YEAR	<u><u>\$13,452,172</u></u>
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(Concluded)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2012

Total net change in fund balances - governmental funds (Statement D)	\$2,394,332
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	
	30,204
Proceeds from the disposal of assets is reported as revenue in governmental funds. However, in the Statement of Activities, any proceeds are used to determine any gain or loss on the disposal of assets. This is the gross amount of losses for the year before applying proceeds from the disposal.	
	(3,056)
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Assets and are not reflected in the Statement of Activities.	
	<u>(670,866)</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$1,750,614</u></u>

The accompanying notes are an integral part of this statement.

Statement E

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2012

	<u>TAX COLLECTOR</u>	<u>CIVIL</u>	<u>CRIMINAL</u>	<u>INMATE</u>	<u>FLOWER</u>	<u>TOTAL</u>
ASSETS						
Cash and cash equivalents	<u>\$1,675,462</u>	<u>\$742</u>	<u>\$65,431</u>	<u>\$3,873</u>	<u>\$2,872</u>	<u>\$1,748,380</u>
LIABILITIES						
Due to taxing bodies and others	<u>\$1,675,462</u>	<u>\$742</u>	<u>\$65,431</u>	<u>\$3,873</u>	<u>\$2,872</u>	<u>\$1,748,380</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

The accompanying financial statements of the Bienville Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Bienville Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net assets are reported in three parts;

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Type

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund Type - Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2012, the sheriff has cash and equivalents (book balances) totaling \$15,203,393 as follows:

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Demand deposits	\$6,181,070
Petty cash	2,500
Time deposits	<u>9,019,823</u>
Total	<u>\$15,203,393</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2012, are secured as follows:

Bank balances	<u>\$15,405,114</u>
Federal deposit insurance	\$3,043,460
Pledged securities (uncollateralized)	<u>16,682,835</u>
Total	<u>\$19,726,295</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. Sick leave is given at the discretion of the sheriff. At June 30, 2012, there is no liability for accumulated vacation or sick leave.

H. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2012.

2. RECEIVABLES

The General Fund receivables of \$146,503, at June 30, 2012, are as follows:

<u>Class of receivables</u>	
Federal grants	\$73,005
State grants	6,733
Fees, charges, and commissions for services	15,231
Feeding and transporting prisoners	42,268
Intergovernmental	1,000
Due from employees for weapons	8,266
Total	<u>\$146,503</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

3. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment follows:

Adjusted balance at June 30, 2011	\$2,441,921
Additions	382,378
Deletions	<u>(169,675)</u>
Balance at June 30, 2012	2,654,624
Less accumulated depreciation	<u>(1,750,231)</u>
Net Capital Assets	<u><u>\$904,393</u></u>

4. PENSION PLAN

Substantially all employees of the Bienville Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 10.0 percent of their annual covered salary and the Bienville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.5 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Bienville Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bienville Parish Sheriff's contributions to the System for the years ended June 30, 2012, 2011, and 2010 were \$356,027, \$323,615, and \$239,402, respectively, equal to the required contributions for each year.

5. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description. The Bienville Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Healthcare Plan"). The plan provides lifetime healthcare and life insurance for eligible retirees through the sheriff's group health insurance plan. Benefit provisions are established by the Bienville Parish Sheriff in accordance with the provisions of Louisiana Revised Statute 33:1448. Employees hired before January 1, 2009 are entitled to benefits upon reaching age 55 with at least 15 years of service. The sheriff's office pays 100% of the premiums for those retirees. Employees hired on or after January 1, 2009, receive employer paid benefits as follows; (1) 100% for 30 years or more of service; (2) 75% for 25 years of service and; (3) 50% for 20 years of service. The Retiree Healthcare Plan does not issue a publicly available financial report.

Effective with the year ending June 30, 2010, the Bienville Parish Sheriff implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The statement has been implemented prospectively. Using this method, the beginning other post employment benefit (OPEB) liability is set at zero and the actuarially determined OPEB liability relative to past service (prior to July 1, 2009) will be amortized and recognized as an expense over thirty years.

Funding Policy. The Bienville Parish Sheriff currently contributes 100% of the cost of current year premiums for eligible retired employees. For the year ended June 30, 2012, the Bienville Parish Sheriff contributed \$85,238 to the plan.

Annual OPEB Cost and Net OPEB Obligation. The sheriff's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer. The Bienville Parish Sheriff has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB 45 for employers in plans with fewer than 100 total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the sheriff's annual OPEB costs for the year, the amount actually contributed to the plan, and changes in the sheriff's net OPEB obligation to the retiree health plan.

Annual required contribution	\$729,534
Interest on net OPEB obligation	26,570
Adjustment to annual required contribution	None
Annual OPEB cost (expense)	<u>756,104</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Contributions made	(\$85,238)
Increase in net OPEB obligation	670,866
Net OPEB obligation at beginning of year	1,328,521
Net OPEB obligation at end of year	<u>\$1,999,387</u>

The sheriff's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2012, was \$756,104, 11.27%, and \$1,999,387, respectively.

Funded Status and Funding Progress. As of June 30, 2012, the actuarial accrued liability for benefits was \$5,886,106, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$2,352,738 and ratio of the unfunded actuarial accrued liability to the covered payroll was 250.18%.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The following simplifying assumptions were made:

Retirement age for active employees - Based on the historical retirement age for the covered group, active members were assumed to retire at age 55 or the earliest age after that at which they will have the minimum sufficient years of service with the sheriff's office to qualify for benefits.

Marital status - Marital status of members at the calculation date were assumed to continue throughout retirement

Mortality - Life expectancies were based on mortality tables from the National Center for Health Statistics. The 2003 United States Life Tables for Males and for Females, revised March, 2007, were used.

Turnover - Non-group-specific age-based turnover data from GASB Statement 45 were used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

Healthcare cost trend rate - The expected rate of increase in healthcare insurance premiums was based on projections of the Office of the Actuary at the Centers for Medicare and Medicaid Services. A rate of 4.5% initially, increased to an ultimate rate of 6.1% after ten years, was used.

Health insurance premiums - 2009 age-adjusted health insurance premiums for retirees were used as the basis for calculation of the present value of total benefits to be paid..

Inflation rate - A long-term inflation assumption of 3.9% was based on projected changes in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) in the 2009 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds for an intermediate growth scenario.

Payroll growth rate - The expected long-term payroll growth rate was assumed to equal the rate of inflation.

Based on the historical and expected returns of the sheriff's short-term investments, a discount rate 2.00% was used. In addition, a simplified version of the entry age actuarial cost method was used. The unfunded actuarial liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2012, was twenty-eight years.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Flower Fund	Scholar- ship Fund	Total
Balance, July 1, 2011	\$1,443,190	\$1,483	\$79,687	\$3,906	\$1,938	NONE	\$1,530,204
Additions	39,337,812	126,035	875,840	39,007	3,888	\$1,000	40,383,582
Deletions	<u>(39,105,540)</u>	<u>(126,776)</u>	<u>(890,096)</u>	<u>(39,040)</u>	<u>(2,954)</u>	<u>(1,000)</u>	<u>(40,165,406)</u>
Balance, June 30, 2012	<u>\$1,675,462</u>	<u>\$742</u>	<u>\$65,431</u>	<u>\$3,873</u>	<u>\$2,872</u>	<u>NONE</u>	<u>\$1,748,380</u>

7. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2012, the tax collector has cash and equivalents (book balances) totaling \$1,675,462 as follows:

Insurance licenses	\$2,550
Protest taxes	1,555,846
Interest on tax account	9

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Interest on protest taxes	<u>\$117,057</u>
Total	<u><u>\$1,675,462</u></u>

8. AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2012, by taxing body as follows:

Louisiana Forestry Service	\$29,716
Louisiana Tax Commission	11,548
Bienville Parish Assessor	789,153
Bienville Parish Police Jury	4,400,202
Bienville Parish School Board	19,997,836
Bienville Parish Sheriff	6,398,237
Bienville Parish Library	1,382,921
No. 4-5 Fire Protection District	949,410
Fire Protection District #6	426,455
Fire Protection District #7	424,124
NBP Fire Protection District	641,085
Hospital Service District #1	133,878
Hospital Service District #2	1,305,992
Recreation District #1	296,374
Shiloh Water District	10,295
Shady Grove Recreation District	77,374
Bienville Council on Aging	<u>349,222</u>
Total	<u><u>\$37,623,822</u></u>

9. TAX UNCOLLECTED AND UNSETTLED

At June 30, 2012, the tax collector has collected all assessed taxes for the year ended June 30, 2012.

10. OCCUPATIONAL LICENSES COLLECTED

At June 30, 2012, the tax collector has collected and disbursed the following:

	<u>Total Collections</u>	<u>Collection Cost</u>	<u>Final Distribution</u>
Bienville Parish Police Jury	<u>\$66,642</u>	<u>\$9,996</u>	<u>\$56,646</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

11. LITIGATION AND CLAIMS

The Bienville Parish Sheriff is not involved in any litigation at June 30, 2012, nor is he aware of any unasserted claims.

**12. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The Bienville Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Bienville Parish Police Jury.

13. DESIGNATED FUND BALANCE

As shown on Statement C, \$69,510, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 2012:

Balance at July 1, 2011	\$54,520
Additions	23,742
Reductions	<u>(8,752)</u>
Balance at June 30, 2012	<u><u>\$69,510</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES				
Taxes - ad valorem	\$5,301,500	\$6,396,694	\$6,395,584	(\$1,110)
Licenses and permits	50	50	50	
Intergovernmental revenues:				
Federal grants - federal revenue	477,600	428,572	448,130	\$19,558
State grants:				
State supplemental pay	175,000	194,169	194,169	
Other state grants	32,000	62,031	51,655	(10,376)
Local grant	58,000	43,939	44,939	1,000
Fees, charges, and commissions for services:				
Commissions on state revenue sharing	58,700	58,450	58,450	
Commissions on fines and bonds	45,000	45,827	52,749	6,922
Commissions on judicial sales and seizures	30,000	13,409	13,409	
Civil and criminal fees	142,200	119,552	125,811	6,259
Commissions on licenses and taxes	15,500	15,960	16,342	382
Court attendance	5,800	4,872	6,606	1,734
Transportation of prisoners	25,000	20,895	26,092	5,197
Feeding and keeping of prisoners	195,000	178,448	214,942	36,494
Tax notices, etc	82,470	61,888	46,924	(14,964)
Use of money and property	75,000	32,339	32,340	1
Other revenue	600	10,500	27,477	16,977
Total revenues	<u>6,719,420</u>	<u>7,687,595</u>	<u>7,755,669</u>	<u>68,074</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	3,999,823	3,911,554	3,961,462	(49,908)
Operating services	463,260	478,227	493,872	(15,645)
Materials and supplies	530,800	504,548	480,486	24,062
Travel and other charges	88,450	51,182	52,270	(1,088)
Capital outlay	<u>1,337,100</u>	<u>407,521</u>	<u>382,378</u>	<u>25,143</u>
Total expenditures	<u>6,419,433</u>	<u>5,353,032</u>	<u>5,370,468</u>	<u>(17,436)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	299,987	2,334,563	2,385,201	50,638
OTHER FINANCING SOURCE:				
Proceeds from disposal of assets	2,000	9,131	9,131	
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	301,987	2,343,694	2,394,332	50,638
FUND BALANCES AT BEGINNING OF YEAR	<u>4,273,356</u>	<u>4,273,356</u>	<u>11,057,840</u>	<u>6,784,484</u>
FUND BALANCES AT END OF YEAR	<u><u>\$4,575,343</u></u>	<u><u>\$6,617,050</u></u>	<u><u>\$13,452,172</u></u>	<u><u>\$6,835,122</u></u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2012

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Bienville Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

**Bienville Parish Sheriff
Retiree Healthcare Plan
June 30, 2012**

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
June 30, 2009	\$0	\$5,886,106	\$5,886,106	0.00%	\$2,352,738	250.18%

Note:

Generally accepted governmental accounting principles (GASB Codification Po50.131-132) require that the schedule present information from the last three actuarial valuations. Because the requirements of GASB 45 were implemented starting with the year ended June 30, 2009, only one valuation is available. Additional information will be added after each of the next two valuations. Subsequent to that, information will be presented for the latest three valuations.

STATE OF LOUISIANA

PARISH OF BIENVILLE

AFFIDAVIT
JOHN E. BALLANCE, SHERIFF OF BIENVILLE PARISH

BEFORE ME, the undersigned authority, personally came and appeared, JOHN E. BALLANCE, SHERIFF OF BIENVILLE PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$1,675,462 is the amount of cash on hand in the tax collector account on June, 30, 2012.

He further deposed and said:

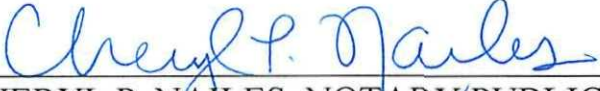
All itemized statements of the amount of taxes collected for the tax year, 2011, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



JOHN E. BALLANCE, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 12th day of October, 2012, in my office in Arcadia, Louisiana.



CHERYL P. NALES, NOTARY PUBLIC #56115
BIENVILLE PARISH, LOUISIANA

OTHER SUPPLEMENTARY INFORMATION

PART III

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year June 30, 2012

GENERAL FUND - EXPENDITURE DETAIL

Schedule 3 presents expenditures of the General Fund by department for the year ended June 30, 2012.

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines, and court costs in criminal matters and payment to recipients in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissary located at the jail.

FLOWER FUND

The Flower Fund accounts for payroll deductions from employees. Deposits in the fund are used for the purchase of flowers for hospitalized employees and their families and for funerals.

SCHOLARSHIP FUND

The Scholarship Fund accounts for an annual donation by a parish resident. Scholarships are provided to worthy high school graduates who are entering college.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
For the Year Ended June 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL GOVERNMENT			
Taxation - collector - operating services	<u>\$17,281</u>	<u>\$17,281</u>	
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	661,101	671,514	(\$10,413)
Operating services	98,759	108,653	(9,894)
Materials and supplies	47,280	45,493	1,787
Travel and other charges	1,564	1,564	
Capital outlay	<u>48,080</u>	<u>48,080</u>	
Sub-total administration	<u>856,784</u>	<u>875,304</u>	<u>(18,520)</u>
Civil services:			
Personal services and related benefits	208,468	208,327	141
Operating services	8,897	9,943	(1,046)
Materials and supplies	18,541	15,580	2,961
Travel and other charges	92	92	
Capital outlay	<u>1,645</u>	<u>1,645</u>	
Sub-total civil services	<u>237,643</u>	<u>235,587</u>	<u>2,056</u>
Criminal investigation:			
Personal services and related benefits	619,405	654,000	(34,595)
Operating services	42,355	44,074	(1,719)
Materials and supplies	72,212	65,597	6,615
Travel and other charges	31,391	34,162	(2,771)
Capital outlay	<u>309,178</u>	<u>276,301</u>	<u>32,877</u>
Sub-total criminal investigation	<u>1,074,541</u>	<u>1,074,134</u>	<u>407</u>
Patrol:			
Personal services and related benefits	1,343,778	1,346,982	(3,204)
Operating services	107,950	110,940	(2,990)
Materials and supplies	216,814	213,503	3,311
Travel and other charges	5,151	5,553	(402)
Capital outlay	<u>22,542</u>	<u>22,542</u>	
Sub-total patrol	<u>1,696,235</u>	<u>1,699,520</u>	<u>(3,285)</u>

(Continued)

Schedule 3**BIENVILLE PARISH SHERIFF**

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND**Schedule of Expenditures, By Department, etc.**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$36,233	\$34,972	\$1,261
Operating services	2,857	1,620	1,237
Materials and supplies	4,319	5,508	(1,189)
Sub-total records and identification	<u>43,409</u>	<u>42,100</u>	<u>1,309</u>
Youth investigation and control:			
Personal services and related benefits	60,529	60,560	(31)
Operating services	3,209	3,209	
Materials and supplies	8,801	7,838	963
Travel and other charges	376	376	
Sub-total investigation and control	<u>72,915</u>	<u>71,983</u>	<u>932</u>
Custody of prisoners:			
Personal services and related benefits	417,307	418,044	(737)
Operating services	19,526	19,982	(456)
Materials and supplies	78,882	84,530	(5,648)
Travel and other charges	12,539	10,454	2,085
Capital outlay	1,880	1,880	
Sub-total custody of prisoners	<u>530,134</u>	<u>534,890</u>	<u>(4,756)</u>
Communications:			
Personal services and related benefits	565,852	568,182	(2,330)
Operating services	178,061	178,838	(777)
Materials and supplies	55,912	40,650	15,262
Travel and other charges	69	69	
Capital outlay	24,196	31,930	(7,734)
Sub-total communications	<u>824,090</u>	<u>819,669</u>	<u>4,421</u>
Total expenditures	<u>\$5,353,032</u>	<u>\$5,370,468</u>	<u>(\$17,436)</u>

(Concluded)

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2012

	<u>TAX COLLECTOR FUND</u>	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>INMATE FUND</u>	<u>FLOWER FUND</u>	<u>SCHOLAR- SHIP FUND</u>	<u>TOTAL</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 2011	<u>\$1,443,190</u>	<u>\$1,483</u>	<u>\$79,687</u>	<u>\$3,906</u>	<u>\$1,938</u>	<u>NONE</u>	<u>\$1,530,204</u>
ADDITIONS							
Deposits:							
Sheriff's sales		82,119					82,119
Fines and costs			796,105				796,105
Garnishments		8,649	79,735				88,384
Other deposits		35,267		39,007	3,888		78,162
Taxes, fees, etc.,	<u>39,337,812</u>					<u>\$1,000</u>	<u>39,338,812</u>
Total additions	<u>39,337,812</u>	<u>126,035</u>	<u>875,840</u>	<u>39,007</u>	<u>3,888</u>	<u>1,000</u>	<u>40,383,582</u>
Total	<u>40,781,002</u>	<u>127,518</u>	<u>955,527</u>	<u>42,913</u>	<u>5,826</u>	<u>1,000</u>	<u>41,913,786</u>
REDUCTIONS							
Deposits settled to:							
Louisiana Forestry Commission	29,736						29,736
Louisiana Tax Commission	11,551						11,551
Bienville Parish:							
Sheriff's General Fund	6,484,051	58,721	127,455				6,670,227
Police Jury	4,519,855						4,519,855
School Board	20,137,314						20,137,314
Assessor	803,650						803,650
Clerk of Court	390	8,150	67,167				75,707
Library	1,408,427						1,408,427
Hospital Service District No. 1	133,952						133,952
Hospital Service District No. 2	1,306,702						1,306,702
Recreation District No. 1	299,773						299,773
Shady Grove Recreation Dist.	77,396						77,396
Shiloh Water District	10,297						10,297
North Bienville Fire District	641,401						641,401
Fire Protection District No.4-5	949,936						949,936
Fire Protection District No. 6	426,566						426,566
Fire Protection District No. 7	424,270						424,270
Pension funds	1,087,569						1,087,569
District attorney			112,328				112,328
Indigent defender board			104,646				104,646

(Continued)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances

Due to Taxing Bodies and Others, 2012

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL- ARSHIP FUND	TOTAL
REDUCTIONS: (CONTD.)							
Deposits settled to: (Contd.)							
Judge's expense account			\$36,760				\$36,760
Criminal court fund			235,090				235,090
Witness fees			27,113				27,113
Second judicial district court			49,998				49,998
Litigants		\$45,509					45,509
Attorneys, appraisers, etc.		2,200					2,200
COLE			8,205				8,205
Refunds	\$3,052						3,052
Traumatic Injury Trust			11,695				11,695
Case management information sys			7,753				7,753
Jury service compensation			26,534				26,534
Council on Aging	349,406						349,406
Other settlements		12,196					12,196
Other reductions	246		75,352	\$39,040	\$2,954	\$1,000	118,592
Total reductions	<u>39,105,540</u>	<u>126,776</u>	<u>890,096</u>	<u>39,040</u>	<u>2,954</u>	<u>1,000</u>	<u>40,165,406</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 2012	<u>\$1,675,462</u>	<u>\$742</u>	<u>\$65,431</u>	<u>\$3,873</u>	<u>\$2,872</u>	<u>NONE</u>	<u>\$1,748,380</u>

(Concluded)

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance *Government Auditing Standards***

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the basic financial statements of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2012 and have issued my report thereon dated October 12, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Bienville Parish Sheriff's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bienville Parish Sheriff's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Bienville Parish Sheriff's internal control over financial reporting.

A *deficiency in internal control* exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2012

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bienville Parish Sheriff's basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Bienville parish sheriff, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513(G), this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
October 12, 2012

**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bienville Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Bienville Parish Sheriff were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012**

There were no audit findings reported in the audit for the year ended June 30, 2011.